



Billing Code: 4510-FW-P

DEPARTMENT OF LABOR

Employment and Training Administration

**Federal-State Unemployment Compensation Program: Certifications for 2019
under the Federal Unemployment Tax Act**

AGENCY: Employment and Training Administration, Labor

ACTION: Notice.

SUMMARY: The Secretary of Labor signed the annual certifications under the Federal Unemployment Tax Act, 26 U.S.C. 3301 et seq., thereby enabling employers who make contributions to state unemployment funds to obtain certain credits against their liability for the federal unemployment tax. By letter, the certifications were transmitted to the Secretary of the Treasury. The letter and certifications are printed below.

Signed in Washington, DC, October 31, 2019.

John Pallasch,
Assistant Secretary for Employment and Training.

The Honorable Steven T. Mnuchin
Secretary of the Treasury
Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

Dear Secretary Mnuchin:

Transmitted herewith are an original and one copy of two separate certifications regarding unemployment compensation laws, for the 12-month period ending on October 31, 2019. One certification is required with respect to the “normal” federal unemployment tax credit under Section 3304 of the Internal Revenue Code of 1986 (IRC), and the other certification is required with respect to the “additional” tax credit pursuant to Section 3303 of the IRC. Both certifications list all 50 states as well as the District of Columbia, Puerto Rico, and the Virgin Islands.

Sincerely,

EUGENE SCALIA

Enclosures

UNITED STATES DEPARTMENT OF LABOR
OFFICE OF THE SECRETARY
WASHINGTON, D.C.

CERTIFICATION OF STATES TO THE
SECRETARY OF THE TREASURY
PURSUANT TO SECTION 3304(c) OF THE
INTERNAL REVENUE CODE OF 1986

In accordance with the provisions of Section 3304(c) of the Internal Revenue Code of 1986 (26 U.S.C. 3304(c)), I hereby certify the following named states to the Secretary of the Treasury for the 12-month period ending on October 31, 2019, in regard to the unemployment compensation laws of those states, which heretofore have been approved under the Federal Unemployment Tax Act:

Alabama	Iowa
Alaska	Kansas
Arizona	Kentucky
Arkansas	Louisiana
California	Maine
Colorado	Maryland
Connecticut	Massachusetts
Delaware	Michigan
District of Columbia	Minnesota
Florida	Mississippi
Georgia	Missouri
Hawaii	Montana
Idaho	Nebraska
Illinois	Nevada
Indiana	New Hampshire

New Jersey	South Dakota
New Mexico	Tennessee
New York	Texas
North Carolina	Utah
North Dakota	Vermont
Ohio	Virginia
Oklahoma	Virgin Islands
Oregon	Washington
Pennsylvania	West Virginia
Puerto Rico	Wisconsin
Rhode Island	Wyoming
South Carolina	

This certification is for the maximum normal credit allowable under
Section 3302(a) of the Code.

Signed at Washington, D.C., on October 31, 2019.

EUGENE SCALIA

UNITED STATES DEPARTMENT OF LABOR
OFFICE OF THE SECRETARY
WASHINGTON, D.C.

CERTIFICATION OF STATE UNEMPLOYMENT COMPENSATION LAWS TO
THE SECRETARY OF THE TREASURY PURSUANT TO SECTION
3303(b)(1) OF THE INTERNAL REVENUE CODE OF 1986

In accordance with the provisions of paragraph (1) of Section 3303(b) of the Internal Revenue Code of 1986 (26 U.S.C. 3303(b)(1)), I hereby certify the unemployment compensation laws of the following named states, which heretofore have been certified pursuant to paragraph (3) of Section 3303(b) of the Code, to the Secretary of the Treasury for the 12-month period ending on October 31, 2019:

Alabama	Illinois
Alaska	Indiana
Arizona	Iowa
Arkansas	Kansas
California	Kentucky
Colorado	Louisiana
Connecticut	Maine
Delaware	Maryland
District of Columbia	Massachusetts
Florida	Michigan
Georgia	Minnesota
Hawaii	Mississippi
Idaho	Missouri

Montana	Rhode Island
Nebraska	South Carolina
Nevada	South Dakota
New Hampshire	Tennessee
New Jersey	Texas
New Mexico	Utah
New York	Vermont
North Carolina	Virginia
North Dakota	Virgin Islands
Ohio	Washington
Oklahoma	West Virginia
Oregon	Wisconsin
Pennsylvania	Wyoming
Puerto Rico	

This certification is for the maximum additional credit allowable under Section 3302(b) of the Code, subject to the limitations of Section 3302(c) of the Code.

Signed at Washington, D.C., on October 31, 2019.

EUGENE SCALIA

[FR Doc. 2019-24216 Filed: 11/5/2019 8:45 am; Publication Date: 11/6/2019]